



# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 123]

भोपाल, शुक्रवार, दिनांक 18 मार्च 2016—फाल्गुन 28, शक 1937

#### विधि और विधायी कार्य विभाग

भोपाल, दिनांक 18 मार्च 2016

क्र. 4739-81-इक्कीस-अ(प्रा).—भारत के संविधान के अनुच्छेद ३४८ के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (संशोधन) विधेयक, २०१६ (क्रमांक ५ सन् २०१६) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव,

MADHYA PRADESH BILL

No. 5 OF 2016

THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2016

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## MADHYA PRADESH BILL

No. 5 OF 2016

## THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2016

**A Bill further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-seventh year of the Republic of India as follows :—

**Short title, and commencement.**

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2016.
- (2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette.

**Amendment of Section 9.**

2. In Section 9 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in sub-section (1), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely :—

"Provided that the State Government may, by notification, fix minimum amount of tax on the basis of weight, volume measurement or unit, in respect of goods specified in Part III A of Schedule II.".

**Amendment of Section 14.**

3. In Section 14 of the principal Act, in sub-section (1), in clause (a),—
  - (i) for sub-clause (1), the following sub-clauses shall be substituted, namely :—
    - " (1) sale within the State of Madhya Pradesh or in the course of export out of the territory of India; or
    - (1a) sale in the course of inter-State trade or commerce; or";
  - (ii) in sub-clause (6), item (ii) shall be renumbered as item (iii) and before item (iii) as so renumbered, the following item shall be inserted, namely :—
    - " (ii) in case of goods referred to in sub-clause (1a), which is equal to the amount of Central Sales Tax payable under the Central Sales Tax Act, 1956 (No. 74 of 1956) on such sale;".

**Amendment of Section 18.**

4. In Section 18 of the principal Act, in sub-section (4), in clause (a) in sub-clause (iv), in sub-division (4), for the figures and word "1.5 percent". the figure and word "2 percent" shall be substituted.

**Amendment of Section 26.**

5. In Section 26 of the principal Act,—
  - (i) in sub-section (1),—
    - (a) for the words "the Central Government or a State Government or a notified public sector undertaking", the words "the person" shall be substituted;
    - (b) for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely :—

"Provided that the State Government may, by notification, exempt any person or clause of persons from the operation of this sub-section.";

(ii) in sub-section (2),—

- (a) for the words "two percent", the words "three percent" shall be substituted;
- (b) in third proviso, for the word "also", the word 'further' shall be substituted and for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely :

"Provided also that in case of a contractor being a registered dealer, the deduction shall be made at the rate of two percent.";

(iii) after sub-section (8), in the Explanation,—

- (a) in the opening paragraph for the words, bracket and figure "sub-section (2)", the words, brackets and figures "sub-section (1) and (2)" shall be substituted;

- (b) for clause (iii), the following clause shall be substituted, namely :—

"(iii) Authority constituted under a law relating to local authority including a Gram Panchayat, a Janapad Panchayat and a Zila Panchayat.";

- (c) in clause (v), for full stop, the colon shall be substituted and thereafter the following clauses shall be added, namely :—

"(vi) All Dental colleges recognized by Dental Council of India and hospitals associated to such dental colleges,

(vii) All Medical colleges recognized by Medical Council of India and hospitals associated to such Medical colleges,

(viii) All recognized universities.". .

6. After Section 28 of the principal Act, the following section shall be inserted, namely :—

**Insertaion of  
Section 28-A.**

"28-A Provisional attachment to protect revenue in certain cases,—

- (1) If during the course of an inquiry in any proceedings including any inspection or search in relation to the business of any person or dealer under this Act, where some amount of tax evasion is suspected, and the Commissioner has reason to believe on the basis of material on record that for the purpose of protecting the interest of the revenue it is necessary so to do, then he may, notwithstanding anything contained in any law for the time being in force or any contract to the contrary, attach provisionally, by order in writing, any money due or which may become due to such person or dealer from any other person or any money which any other person holds or may subsequently hold for or on account of such person or dealer:

Provided that the Commissioner shall specify in his order the amount of money to which the order applies:

Provided further that the Commissioner may, by an order, revoke such order, if the dealer furnishes to the Commissioner, a bank guarantee, in such time, for such period as may be specified, in the said order.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of service of the order issued under sub-section (1):

Provided that the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he may think fit. However that the total period of extension shall not in any case exceed two years.

(3) The powers under this section shall be exercised by the Commissioner himself or the Additional Commissioner having jurisdiction over the zone or, as the case may be, by any Deputy Commissioner to whom the Commissioner has delegated such powers by a notification published in the official Gazette.

(4) Where an order under sub section (1) is served upon any person, provisionally attaching any money, there such person shall be personally liable so long as the attachment order is not revoked or has not ceased to have effect, to pay to the Commissioner, the amount of money so attached.

(5) If the said person or the dealer makes an application in the prescribed form to the Commissioner within fifteen days of the date of service of the order specified in sub-section (1) or the order extending the period under sub-section (2), as the case may be, then the Commissioner, after affording such person or dealer a reasonable opportunity of being heard, and having regard to the circumstances of the case, may confirm, modify or revoke the order.

(6) An appeal against any order passed under sub-section (5) shall lie with the Appellate Board and all other provisions of section 46 shall apply accordingly".

**Amendment of  
Section 34.**

7. In section 34 of the principal Act, in sub-section (1),—

- (i) the words, brackets and figures "referred to in clause (a) of sub-section (4) of section 20" shall be omitted;
- (ii) in the proviso, in clause (ii), for full stop, the column shall be substituted and thereafter the following clause shall be inserted, namely :—
- "(iii) the decision regarding setting aside an exparte order shall be taken within 60 days from the date of filing of such application.".

**Amendment of  
Schedule-I.**

8. In Schedule-I to the principal Act,—

- (i) against serial number 4A, in column (2), for the word "Bicycles", the words "Bicycles sale price (maximum retail price) of which does not exceed Rupees Ten Thousand" shall be substituted;
- (ii) against serial number 54, in column (3), the existing condition shall be numbered as "(i)" and after condition (i) as so numbered, the following condition shall be inserted, namely :—
- "(ii) When sold by Central Police Canteen for Border Security Force to serving Border Security Force personnel and ex-servicemen of Border Security Force directly or through subsidiary canteens and their sale price does not exceed the price fixed by the Central Administrative Committee (CAC);"

(iii) after serial number 89, the following serial numbers and entries relating thereto shall be inserted, namely:—

- " 90. Bio-insecticides and bio-pesticides.
- 91. Dry ber and ber powder.
- 92. All kinds of electric/battery run two wheelers, car and rickshaw.
- 93. Milking machine.
- 94. Bags and envelops made of biodegradable material".

9. In Schedule-II to the principal Act,—

**Amendment of Schedule-II.**

(i) in part-II,—

- (a) serial number 5B and entries relating thereto shall be omitted;
- (b) serial number 11-B and entries relating thereto shall be omitted;
- (c) against serial number 14, in column (2), for the words "gas stove, gas geyser". the words "gas stove" shall be substituted;
- (d) after serial number 20A, the following serial number and entries relating thereto shall be inserted, namely :—

"20-B. Canteen stores sold by a 4"; registered dealer to the Central Police Canteen for Border Security Force against a certificate issued by the Central Police Canteen that the goods being purchased are for sale to the serving Border Security Force personnel and ex-servicemen of Border Security Force.

- (e) against serial number 29, in column (2), for the existing entry, the following entry shall be substituted, namely :—

"Cups, glasses, plates, bowls, thali, katori, and dona-pattal which are made of paper";

- (f) serial number 39A and entries relating thereto shall be omitted;

- (g) against serial number 55, in column (2), for items 205 and 206 and entries relating thereto, the following item and entries relating thereto shall be substituted, namely :—

"205. All kinds of bags and sacks for packing of goods (excluding woven sacks and bags made of HDPE/LDPE/PP, polythene bags Plastic bags and sacks) and articles of plastics for packing of goods";

- (h) serial number 56-A and entries relating thereto shall be omitted;

- (i) after serial number 110, the following serial numbers and entries relating thereto shall be inserted in the respective columns, namely :—

111. Soya Milk,	5
112. Parts and accessories of bio fuel based smokeless stove, gas stove and induction cook-top.	5

113.	Bicycle sale price (maximum retail price) of which exceeds Rupees Ten Thousand and parts (including tyres and tubes) and accessories thereof	5
114.	Dialysis machine and dialysis consumables.	5";

(ii) in part-IV, after serial number 4, the following serial number and entries relating thereto shall be inserted in the respective columns namely :—

"4-A. Heavy goods carriage 14". vehicle, gross vehicle weight of which is more than 12000 kilograms.

#### **STATEMENT OF OBJECTS AND REASONS**

In order to implement the tax proposals contained in part II of speech delivered by the Finance Minister while presenting the budget in the Legislative Assembly for the year 2016-17, and to make provisions for certain other issues like fixing minimum amount of tax on the basis of weight, volume, measurement or unit, in respect of goods specified in Part-III-A of Schedule II, appropriate amendments are to be made in the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and few other provisions of the Act are to be rationalized.

2. Hence this Bill.

BHOPAL:

DATED THE 16<sup>th</sup> MARCH, 2016

JAYANT MALAIYA  
MEMBER-IN-CHARGE